United States Court of Appeals

for the Second Circuit

BRIEF FOR APPELLANT

76-1474

UNITED STATES COURT OF APPEALS

FOR THE

SECOND CIRCUIT

DOCKET NO. 76-1474

Bps

UNITED STATES OF AMERICA,

Appellee,

V.

PETER SAHADI,

Appellant,

ON APPEAL FROM THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF CONNECTICUT

BRIEF FOR THE APPELLANT

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QUESTION PRESENTED

Whether the statutory scheme of Chapter 35 of the Internal Revenue Code and 26 U.S.C. §4411 is unconstitutional for the reasons that it violates the fifth amendment privilege against self-incrimination?

STATEMENT OF THE CASE

The Defendant, along with others, was charged in a one count information (App. at 1) with violating Title 26, Section 4411 of the United States Code. That section prohibits a person from engaging in the business of receiving and accepting wagers without payment of a special occupational tax to the Internam Revenue Service. On September 22, 1976, the Defendant entered a plea of guilty before the Hon. T. Emmet Clarie who imposed a $1,000 fine. Before the plea was entered the Court approved of a stipulation entered into by the parties wherein the Defendant reserved his right to appeal to this Court the issue of the constitutionality of Section 4411 and Chapter 35 of the Internal Revenue Code. Judge Clarie was of the view that a ruling by the Hon. M. Joseph Blumenfeld in a companion case (United States v. O'Brien, et al), which raised the identical issue, constituted the law of the District and he therefore adopted that ruling. (App. at 4-11) A timely notice of appeal was filed.

ARGUMENT

CHAPTER 35 OF THE INTERNAL REVENUE CODE AND 26 U.S.C. §4411 VIOLATES THE FIFTH AMENDMENT TO THE CONSTITUTION

The defendant has been convicted of violating Section 4411 of Chapter 35 of the Internal Revenue Code (26 U.S.C. Sec. 4411), which imposes an annual tax of $500 on any person engaged in wagering activities, as defined by other provisions of Chapter 35.

Prior to conviction the defendant moved to dismiss the information on the ground that the statutory scheme of Chapter 35 of the Internal Revenue Code and 26 U.S.C. §4411 violates the Fifth Amendment privilege against self-incrimination and is therefore unenforceable. The Hon. M. Joseph Blumenfeld filed a memorandum of decision adopted by the Hon. T. Emmet Clarie, detailing his reasons for denying the motion. (App. at 4)*.

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*Judge Blumenfeld issued his memorandum in the case of United States v. O'Brien (Cr. NO. H-76-59), United States v. Parente (Cr. NO. H-76-61), United States v. Canu (Cr. NO. H-76-75), United States v. Ferrigno (Cr. NO. H-76-67), United States v. Cultrera (Cr. NO. H-76-69) and United States v. Jean (Cr. NO. H-76-71). Some or all of the defendants in those cases have appealed to this Court. The Government has moved to consolidate those appeals with the appeal of the appellant Sahadi.

I

STATUTORY SCHEME

A comprehensive assessment of the federal wagering tax statutes is necessary to a determination of the constitutional validity of criminal prosecution for failure to pay the occupational tax imposed by Sec. 4411.

In 1968, the Supreme Court held that the wagering tax statutes, as then written, violated the Fifth Amendment privilege against self-incrimination because the information required to be submitted by a taxpayer in compliance with the statutes was inherently incriminatory, and its submission subjected a taxpayer to substantial risks that the information would be used against him in a subsequent criminal prosecution. Therefore, the wagering tax statutes "may not be employed to punish criminally those persons who have defended a failure to comply with their requirements" with an assertion at trial of the privilege against self-incrimination. Marchetti v. U.S., 390 U.S. 39, 42, 51, 19 L.ed, 2d 889, 894, 899 (overturned conviction of failure to pay occupational tax, Sec. 4411, and of failure to register with the I.R.S., Sec. 4412); Grosso v. U.S., 390 U.S. 62, 19 L.ed.2d 906 (overturned conviction of failure to pay the excise tax, Sec. 4401).

Both Marchetti and Grosso, in considering the hazards of self-incrimination created by the provisions under which the

the defendants were charged, recognized that "the validity under the Constitution of criminal prosecutions for willful failure to pay the...tax may properly be determined only after assessment of the hazards of incrimination which would result from literal and full compliance with all the statutory requirements." Grosso v. U.S., supra, 390 U.S. at 66. A comprehensive assessment is necessary because "the provisions in issue...are part of an interrelated statutory scheme for taxing wagers," Marchetti, and Grosso.

Section 4401 of the Internal Revenue Code imposes on those engaged in the business of accepting wagers a two percent excise tax on the gross amount of all wagers they accept. Liability for the tax is limited by Sec. 4421 (which defines "wagers") and by Sec. 4402 (which exempts certain wagering activities) to those who are engaged in wagering activities which are made illegal by a wide variety of state and federal laws.[1]

Each person liable for Sec. 4401 tax must file a monthly return (Form 730) with his tax payment (Treas. Reg. Secs. 44.6011 (a)-1(a)). Payment of the excise tax is not accepted by the I.R.S. unless it is accompanied by the return. See Grosso v. U.S. supra, 390 U.S. at 65. In addition, the taxpayer must keep daily records showing the gross amount of all wagers he has received (Sec. 4403; Treas. Reg. Sections 44.4403-1; 44.6001-1).

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[1] See Marchetti v. U.S., supra, 390 U.S. 44, for a comprehensive list of federal and state anti-gambling statutes. The Connecticut statutes at page 897 have since been amended, but gambling is still extensively punished. See C.G.S. Sections 53-278a to 53-278g.

Section 4441 of the Internal Revenue Code imposes an annual occupational tax of $500 on those who are liable for the excise tax under Sec. 4401 and on those who accept wagers on behalf of someone liable for the excise tax. Because those engaged in legalized gambling are exempted from the excise tax by Section 4402 and 4421, the Sec. 4411 occupational tax applied primarily to persons accepting illegal wagers.

In order to pay the tax, a taxpayer must first register with the I.R.S. in accordance with Sec. 4412 and file Form 11-C (Sec. 4412 and Treas. Reg. Sections 44.4901-1(a) and 44.6011(a) -1(b)). Payment of the tax must be evidenced by a special tax stamp which is issued to the taxpayer upon receipt by the district director of a return on Form 11-C, together with remittance of the tax. The district director is prohibited form issuing a receipt instead of the special tax stamp. On Form 11-C, the the taxpayer must state his true name and any alias; his home and business addresses, and whether or not he is or will be receiving wagers on his own account or on behalf of someone else.

As the Court noted in Marchetti, the I.R.S. will not accept payment of the tax unless it is submitted along with the registration form. "The statutory obligations to register and to pay the occupational tax are essentially inseparable elements of a single registration procedure." Marchetti v. U.S., supra 390 U.S. at 42-43.

The wagering taxes are imposed primarily on those engaged in accepting illegal wagers. Therefore, filing the returns required

to be submitted with payment of the taxes amounts to a compelled confession of involvement in activities which are criminally punishable under federal and state laws. Payment of these taxes grants no immunity from further prosecution for illegal gambling: "The payment of any tax imposed by this chapter with respect to any activity shall not exempt any person from any penalty provided by a law of the United States or of any State for engaging in the sameactivity." 26 U.S.C. Sec. 4422.

The provisions described above are essentially the same as they were when the Supreme Court held their enforcement to be unconstitutional. The only changes in the tax payment and registration requirements of Chapter 35 that have been enacted since Marchetti and Grosso have been in the amount of the taxes imposed. (The excise tax has been decreased from 10% to 2%: the occupational tax has been increased from $50 to $500.) However, the statutory obligations to publicize payments of wagering taxes in effect at the time of Marchetti and Grosso, were removed later in 1960 (Sec. 6107, requiring disclosure of information by the I.R.S., was repealed; Sec. 6806(c), requiring that a taxpayer post his tax stamp, was amended to exclude wagering tax stamps).

In 1974, a further change in the wagering tax statutes was made with the enactment of §4424, which imposes a general prohibition on members of the Treasury Department against disclosing wagering tax returns, payments, registrations and

records, or information derived from them (Sec. 4424(a)). However, these documents or information derived from them may be disclosed in connection with the "administration of civil or criminal enforcement" of the tax code (sec. 4424(b)(1)). Furthermore, members of the Treasury Department are required to furnish, upon request, wagering tax returns, payments, and registrations to certain Congressional committees sitting in executive session (the House Ways and Means Committee; the Senate Finance Committee, the Joint Committee on Internal Revenue Taxation, and any specially authorized select committee). These committees may submit information obtained from the documents furnished them to the Senate or the House (Sections 4424(d); 6103(d)).

There is no general prohibition against use in a criminal proceeding of information furnished to the I.R.S. by a taxpayer in compliance with the wagering tax statutes. Documents or information disclosed by the Treasury Department in connection with the administration or enforcement of the tax code may be used in a criminal prosecution for offenses occurring after December 1, 1974 (the date of the enactment of Sec. 4424), although they may not be used in criminal prosecutions for offenses occurring before that date (Sec. 4424(b)(2)). Nor is there a prohibition against use in a criminal proceeding of information disclosed to Congress. Section 4424 (c) prohibits the use or derivative use against a taxpayer of tax stamps, registrations and returns which are found in his possession. However, Sec. 4424(c) does <u>not</u> prohibit the use against the taxpayer of the daily records which he is required by Sec. 4403 to maintain.

II

THE FEDERAL WAGERING TAX STATUTES VIOLATE DEFENDANT'S PRIVILEGE AGAINST SELF-INCRIMINATION GUARANTEED BY THE FIFTH AMENDMENT, IN THAT THEY DO NOT GRANT IMMUNITY FROM DIRECT OR DERIVATIVE USE IN CRIMINAL PROSECUTIONS OF INFORMATION SUPPLIED IN COMPLIANCE WITH THE STATUTES.

The system which Congress has adopted to tax those engaged in wagering is substantially unchanged since Marchetti. The forms required to be filled out and returned with the payment of the tax remain; a taxpayer must still acquire a special tax stamp and keep daily records of his gross receipts. Because the taxes apply primarily, if not exclusively, to those engaged in illegal gambling, the tax stamp, return and registration are all incriminatory, and would be if only name and address were required with the payment of the tax.

Selecting out for registration requirements those "inherently suspect of criminal activities" has been repeatedly denounced by the Supreme Court. Albertson v. SACB, 382 U.S. 70, 79, 15L. ed. 2d 165, 172 (1965); Marchetti v. U.S., supra, at 57; Grosso v. U.S., supra, 390 U.S. at 64; Haynes v. U.S., 390 U.S. 85, 19 L.ed.2d 923 (1958); Leary v. U.S., 395 U.S. 6, 23 L.ed.2d 57 (1969); U.S. v. Freed, 401 U.S. 601, 28 L.ed.2d 356 (1971). Congress is entitled to tax illegal activities and to require from the taxpayer information necessary to enforce such tax (Marchetti v. U.S., supra, 390 U.S. at 44; Haynes v. U.S., supra 390 U.S. at 97). But in order to bar a claim of privilege against self-incrimination in a prosecution for violation of laws

requiring disclosure to the government of incriminatory information, the statute must contain a protection against use of the information sought. The statutory protection provided must be "so broad as to have the same extend in scope and effect as the privilege itself," Marchetti v. U.S., supra, 390 U.S. at 58 quoting Counselman v. Hitchcock, 142 U.S. 547, 585, 35 L.ed 1110, 1122 (1892).

While a guarantee of transactional immunity is not necessary to compel production of incriminatory information, use and derivative use immunity are essential ingredients of any statutory equivalent of the Fifth Amendment's guarantee against self-incrimination. In Kastigar v. U.S., 406 U.S. 411, 453, 32 L.ed.2d 212, 222 (1972), the Supreme Court held that "immunity from use and derivative use is coextensive with the scope of the privilege against self-incrimination, and therefore is sufficient to compel testimony over a claim of the privilege," bacause (i)t prohibits the prosecutorial authorities from using the compelled testimony in any respect, and it therefore insures that the testimony cannot lead to the infliction of criminal penalties on the witness" (emphasis added). Mackey v. U.S., 401 U.S. 667, 703-704, 28 L.ed.2d 404 427 (1971), Brennan concurring; Reina v. U.S., 364 U.S. 507 5 L.ed.2d 249 (1970); Adams v. Maryland, 347 U.S. 179, 98 L.ed. 608 (1954)).

Similarly, in Maness v. Meyers, 419 U.S. 449, 42 L.ed.2d 574 (1975), the Court reversed a contempt citation of an

attorney who advised his client to refuse to submit to a subpoena ordering him to turn over allegedly obscene magazine. It did so because:

> On this record, with no state statute or rule guaranteeing a privilege or assuring that at a later criminal prosecution the compelled magazines would be inadmissible, it appears that there was no avenue other than assertion of the privilege, with the risk of contempt, that would have provided assurance of appellate review in advance of surrendering the magazines. Id. at 470

In this case, the issue is not securing pretrial determination of the validity of the claim that the information sought is incriminatory, as it was in Maness. The information required under the wagering tax laws is by its nature incriminatory; it is, in effect, a confession of being involved in illegal gambling. Under Marchetti and Grosso, if the protection granted by Sec. 4424 i not equivalent in scope to the privilege itself, a defendant may assert his privilege, and avoid conviction, simply by failing to register and to file the return (without which the tax payment will not be accepted by the I.R.S.). See also Haynes, supra, 390 U.S. at 100.

The Court in Marchetti explained that it was within the province of Congress and not of the Court to alter the wagering tax laws to permit the enforcements of the registration and occupational tax provisions. But it noted that in order to overcome the constitutional privilege it would be necessary to impose "restrictions upon the use by federal and state authorities of information obtained as a consequence of compliance with the wagering tax provisions" (390 U.S. at 58, emphasis added)

When Congress amended the wagering tax statutes in attempting to correct their constitutional defects, it failed to impose any restrictions on use in criminal prosecutions for offenses committed after December 1, 1974, of information supplied by a taxpayer to the I.R.S. in compliance with the statutes. The defendant has been charged with engaging in the business of receiving and accepting wagers in the period July through December, 1975, without paying the special occupational tax imposed by Sec. 4411. The period for which defendant is charged with violating Sec. 4411 is after December 1, 1974. Defendant could not have paid the tax imposed by Sec. 4411 without also submitting Form 11-C, the occupational tax return and registration form. Federal and state authorities would not have been prohibited from using this form or information derived from it in a criminal prosecution for gambling offenses committed during July through December, 1975. They would have been prohibited only from using a copy of the return and the tax stamp retained by the defendant.

It may be argued that federal and state authorities are unlikely to acquire wagering tax returns or information concerning payors of wagering taxes, because of Sec. 4424's partial prohibition against disclosure. As will be discussed below, Sec. 4424 fails to afford adequate protection against disclosure. However, even if Sec. 4424's prohibition against disclosure were comprehensive, the Supreme Court has indicated that it would not be sufficient to overcome the Fifth Amendment privilege

against self-incrimination. In Haynes v. U.S., supra, the Court overturned a conviction for possession of unregistered firearms under the National Firearms Act, which required a transferee of certain weapons to register with the I.R.S. All the weapons for which registration was required were illegal under various state and federal laws. The Court held that compulsory registration violated the privilege against self-incrimination.

Three years later, in U.S. v. Freed, supra, the Court upheld enforcement of the amended firearms registration law. The revised law required registration of all firearms (legal as well as illegal) by the manufacturer or importer (not the buyer). In addition:

> The revised statute explicitly states that no information or evidence provided in compliance with the registration or transfer provisions of the Act can be used, directly or indirectly, as evidence against the registrant or applicant 'in a criminal proceeding with respect to a violation of law occuring prior to or concurrently with the filing of the application or registration, or the compiling of the records containing the information or evidence.' The scope of the privilege extends, of course, to the hazards of prosecution under the state law for the same or similar offenses.
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> U.S. v. Freed, supra, 401 U.S. at 604.

The Court pointed out that as a matter of administrative practice, "no information filed is...disclosed to any law enforcement authority" (401 U.S. at 604, emphasis in original). This practice of non-disclosure was not in itself sufficient.

to overcome the Fifth Amendment privilege. The Court held that this practice, "combined with the protection against use to prove prior or concurrent offenses, satisfies the Fifth Amendment requirements respecting self-incrimination" (401 U.S. at 606, emphasis added).[2]

Unlike the amended firearms registration statute, which the Court approved in Freed, the amended wagering tax statutes retain two of the three constitutional defects present in the original laws. The wagering taxes are still imposed on a group "inherently suspect of criminal activities"; use of the information obtained by the I.R.S. through the tax returns and payments in prosecutions for concurrent or subsequent offenses is not prohibited. Congress has sought to correct only the third defect of the wagering tax system: disclosure of the information obtained by the I.R.S. to law enforcement authorities.

Because compliance with the wagering tax laws still means supplying inherently incriminatory information to government authorities, for which concurrent and subsequent use immunity is not guaranteed, the wagering tax scheme continues to violate the Fifth Amendment privilege against self-incrimination.

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[2]It should be noted that use immunity limited to prior or concurrent offenses would not provide a person who complied with the wagering occupational tax with sufficient protection against self-incrimination. In Marchetti, the Court specifically held the privilege against self-incrimination applicable to future acts, 390 U.S. at 53-54. However, Sec. 4424 does not even afford the taxpayer concurrent use immunity.

III

THE FEDERAL WAGERING TAX STATUTES VIOLATE DEFENDANT'S PRIVILEGE AGAINST SELF-INCRIMINATION GUARANTEED BY THE FIFTH AMENDMENT, IN THAT THEY FAIL TO ASSURE CONFIDENTIALITY OF INFORMATION SUPPLIED IN COMPLIANCE WITH THE STATUTES.

Section 4424 of the Internal Revenue Code fails to assure the confidentiality of information supplied to the I.R.S. in compliance with the wagering tax statutes. Its prohibition against disclosure is only partial: wagering tax documents and information derived from them may be disclosed in connection with the administration and enforcement of other provisions of the Internal Revenue Code, and the documents must be disclosed to certain Congressional committees at their request.

Because of the inherently incriminatory nature of information required to be furnished on the wagering tax returns (Form 730 and Form 11-C) when payment is made, disclosure of any information creates substantial hazards of prosecution for gambling offenses.[3] A person may not constitutionally be compelled to submit himself to those risks. Marchetti v. U.S., supra; Grosso v. U.S., supra; Haynes v. U.S., supra; Albertson v. S.A.C.B., supra.

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[3] In a subsequent gambling prosecution, the government would have to establish that its evidence was free from the "taint" of compelled information. See Kastigar v. U.S., supra, 406 U.S. at 460; Marchetti v. U.S., supra, 390 U.S. at 59; Murphy v. Waterfront Commission, 378 U.S. 52, 12 L.ed.2d 678 (1964). This would afford the taxpayer some protection against later use, but the protection would not be commensurate with that provided by the privilege itself. See Maness v. Meyers, supra, 419 U.S.at 461-462; there the court rejected the government's argument that a motion to suppress evidence in a later prosecution would fulfill the Fifth Amendment requirements against compulsory self-incrimination.

Subsection (b) of Sec. 4424 authorizes the disclosure of wagering tax returns, payments, registrations, and records or information derived from these documents in connection with enforcement of the Code. Therefore, a member of the Justice Department may contact the I.R.S. pursuant to an investigation of someone for income tax evasion and ask if the person had filed a wagering tax return or paid the special wagering tax. If the suspect has paid the tax, the I.R.S. is authorized to disclose this information, because it is sought in connection with tax enforcement (paying of a special wagering tax without reporting income from wagering may raise a suspicion of income tax evasion). Once the Justice Department receives the information, it is not prohibited by statute from using it in the course of an investigation of the same person from gambling offenses committed after December 1, 1974. Subsection (b)(1) of Sec. 4424 prohibits the information disclosed by the Treasury Department from being further disclosed by the recipient of that information. It does not prohibit the recipient from using that information. The protection guaranteed by the Fifth Amendment does not merely encompass evidence which may lead to criminal conviction, but includes information which would furnish a link in the chain of evidence that could lead to prosecution, as well as evidence which an individual reasonably believes could be used against him in a criminal prosecution, Maness v. Meyers, supra, 419 U.S. at 461. See also Marchetti v. U.S., supra, 390 U.S. at 48. The treasury Department may, under Sec. 4424(b)

disclose information supplied by wagering taxpayers to members of the Justice Department for use in the prosecution other tax crimes. The Department has published no rules or regulations to assist members of the I.R.S. in distinguishing authentic from spurious requests for information. Even as to valid requests for information, there is no guarantee that such information will not be used to "furnish a link in the chain of evidence leading to prosecution." Unless a taxpayer is afforded such a guarantee, he may not constitutionally be compelled to furnish the incriminatory information.

Furthermore, no regulations have been published to insure compliance with the general ban on disclosure. (Compare Sec. 6103(a) and related regulations concerning disclosure of income tax returns). Nor is there a section of the Internal Revenue Code imposing sanctions on unauthorized disclosure. (Compare Sec. 6213 which punished unauthorized disclosure of income tax returns.) The only sanction to be found is 18 U.S.C. Sec. 1905 which penalized unauthorized disclosure of confidential information by officers and employees of the United States generally. Research by counsel has uncovered no reported cases of I.R.S. agents punished under 18 U.S.C. Sec. 1905.

In addition to the risk that information supplied to the I.R.S. in compliance with the wagering tax laws will reach federal prosecuting authorities in the form of disclosures permissible under Sec. 4424(b), there exists a substantial risk that returns supplied by the Treasury Department to Congress under Sections 4424(d) and 6103(d) will be used against the taxpayer. Although Sec. 6103(d)(1)(A) provides that the returns

to be furnished to the authorized Congressional committees in executive sessions, Sec. 6103(d)(1)(C) permits those committees to submit "any relevant or useful information thus obtained" to the House and/or the Senate. Furthermore, 2 U.S.C. Sec. 72a (d) provides that all committee hearings, records, and date, are the property of Congress and that all members of the committee and the respective Houses shall have access to them. While counsel have been unable to obtain copies of the published rules of the pertinent Congressional committees, it appears from the manuals of the House and the Senate that there is no prohibition against disclosure of information derived from the wagering tax returns.[4]

As to offenses committed after December 1, 1974, there exists no statutory prohibition against use of information supplied to the I.R.S. in compliance with the wagering tax laws. Therefore, the risk that information acquired by law enforcement authorities from members or employees of Congress will be used against the taxpayer is substantial. It is probable that a member of Congress, who is authorized under Sec. 6104(d) to receive wagering tax returns, could pass on to state and federal prosecuting authorities a list of the names and addresses of those who had paid the wagering occupational tax.

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[4] Senate Rule IV provides that legislative, executive and confidential legislative proceedings shall each be recorded in a separate book. 2 U.S.C. Sec. 145 requires that two copies of each book printed in either the House or the Senate be deposited in the Library of Congress. Research by counsel has been unable to discover any rule prohibiting access to such books by the Justice Department or state law enforcement authorities. Senate Rules XXXV and XXXVI provide for closed door and executive sessions, and for the secrecy of confidential communications by the President. These rules do not by their language extend the rule of secrecy to communications from the Treasury Department. The House rule pertaining to secret sessions, Rule XXIX, contains no mention of sanctions.

There is no statutory prohibition against a member of Congress disclosing or law enforcement agent using such a list, which is inherently incriminatory, by virtue of the fact that legalized gambling activities are largely exempt form wagering taxes.

The Treasury Department is authorized to disclose information concerning payment of wagering taxes both to federal tax enforcement authorities and to Congress. The federal tax enforcement authority is the same entity as the authority for federal law enforcement generally: the Justice Department. The risk that the Justice Department will use information acquired for the enforcement of one set of laws in the enforcement of another set of laws cannot be considered "trifling or imaginary" (U.S. v. Freed, supra, 401 U.S. at 606). The risk that members of Congress will divulge information supplied on wagering tax returns is also substantial.

Because Sec. 4424 authorizes these disclosures, the taxpayer, in filing a return and paying the tax, is by no means "left in the same position as if he had not given" the information, as the Court determined was the case in Freed (401 U.S. at 606). Confidentiality of the returns and of payments of the tax is not assured by Sec. 4424. Therefore, punishment of one who fails to file a return and pay the occupational tax violates the Fifth Amendment guarantee against self-incrimination.

IV

CONCLUSION

The defendant respectfully moves, for the reasons stated above, that his conviction be reversed and the information dismissed.

THE APPELLANT
PETER SAHADI

BY Hubert J. Santos
HUBERT J. SANTOS
His Attorney

CERTIFICATION

I hereby certify that a copy of Appellant's Brief and Appendix was mailed, postage prepaid, to Paul Coffey, Esq., Special U.S. Attorney, Federal Building, 450 Main Street, Hartford, Connecticut 06103, this 24th day of November, 1976.

Hubert J. Santos
HUBERT J. SANTOS